

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTON

NOTICE OF MOTION NO.1184 OF 2003
IN
INCOME TAX APPEAL (L) NO.331 OF 2003

The Commissioner of Income-tax,
City VII, Mumbai .. Appellant.

Versus

M/s.Vipul Dye-Chem Limited .. Respondent.

Mr.Shiv Motaria i/by Mr.K.B. Rao for the appellant.

Mr.J. patel i/by Mr.B.V. Jhaveri for the respondent.

CORAM : H.L. GOKHALE, &
J.P. DEVADHAR, JJ.

DATED : 19TH SEPTEMBER, 2006.

P.C. :

1. Heard Mr.Motaria in support of this notice of motion. Mr.Patel appears for the respondent.

2. Motion seeks condonation of delay of 45 days in filing the appeal. A detailed affidavit has been filed giving explanation as to why the delay has been caused. Mr.Patel appearing for the respondent submits that such explanation should not be accepted and the revenue must be pulled up for moving the Court belated. We quiet see the anxiety expressed by Mr.Patel. At the same time, we cannot ignore that the matters where number of officers are involved at times delay takes places in view of the manner in which the Government functions.

3. We accept the explanation given in the supporting affidavit. Delay condoned. Motion granted in terms of prayer clause (a) subject to appellants paying cost of Rs.1,500/- to the respondent. The appeal be numbered and listed for admission on 26th September, 2006.

4. The notice of motion stands disposed of.

(H.L. GOKHALE, J.)

(J.P. DEVADHAR, J.)